

**UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA**

UNITED STATES OF AMERICA,

Plaintiff

V.

MEEI AAD DE ZEFOOLJ

Defendant

Case No. 2:22-cr-00142-CDS-DJA

Order Granting United States of America's Motion for an Interlocutory Order Sale of 1829 La Calera Avenue, North Las Vegas, Nevada 89084

[ECF No. 132]

The United States moves this Court to issue an Order for an Interlocutory Sale of the real property held in the name of Sanam Limited, which was transferred to the care of the Trustee for the Clark County Treasurer, located at 1829 La Calera Ave, North Las Vegas, Nevada 89084 (1829 La Calera),¹ which is subject to criminal forfeiture.² Meelad Dezfooli identified himself as the sole owner of Sanam Limited.³

The grounds for granting the Order for an Interlocutory Sale of 1829 La Calera are as follows. First, 1829 La Calera is subject to taxes, its fees, and HOA fees, and the granting of an interlocutory sale will stop the accruing of taxes, its fees, and HOA fees against its value.

¹ 1829 LA CALERA AVENUE, NORTH LAS VEGAS, NEVADA, 89084, MORE PARTICULARLY DESCRIBED AS:

LOT FIFTY-FIVE (55) OF ELDORADO R1-60 NO. 13 TM NO. 21, AS SHOWN BY MAP THEREOF ON FILE IN BOOK 123 OF PLATS, PAGE 42, IN THE OFFICE OF THE COUNTY RECORDER OF CLARK COUNTY, NEVADA; TOGETHER WITH ALL IMPROVEMENTS AND APPURTENANCES THEREON, APN: 124-21-314-055 (property).

² Superseding Criminal Indictment (SCI), ECF No. 97.

³ SCI, ECF No. 97, p. 2.

1 Second, granting an interlocutory sale will avoid accidents and liability accruing against
 2 1829 La Calera. Third, this Court is authorized to approve interlocutory sales.

3 This Motion is made and is based on the papers and pleadings on file herein, the
 4 attached Memorandum of Points and Authorities, and the attached Exhibit.

5 MEMORANDUM OF POINTS AND AUTHORITIES

6 I. STATEMENT OF FACTS

7 The government incorporates the facts of the Superseding Criminal Indictment and
 8 the Motion to Prevent Foreclosure of 1829 La Calera Ave.⁴

9 On or around May 22, 2020, Dezfooli, on behalf of Sanam Limited, purchased 1829
 10 La Calera⁵ with illegally obtained proceeds from his PPP scheme.⁶

11 On July 12, 2022, the United States filed Notices of Lis Pendens with this Court for
 12 all five real properties subject to forfeiture as identified in the Criminal Indictment: 6116
 13 Chinook Way;⁷ 6033 Watermelon Street, Las Vegas, Nevada, 89081;⁸ 1829 La Calera
 14 Avenue, North Las Vegas, Nevada, 89084;⁹ 890 Harbor Avenue, Henderson, Nevada
 15 89002;¹⁰ and 176 Glen Falls Avenue, Henderson, Nevada 89002.¹¹

16 On December 12, 2023, a Ten-Count Superseding Criminal Indictment was returned
 17 charging Dezfooli with three counts of bank fraud in violation of 18 U.S.C. § 1344(2), three
 18 counts of concealment money laundering in violation of 18 U.S.C. § 1956(a)(1)(B)(i), and
 19 four counts of monetary transactions in criminally derived property in violation of 18
 20 U.S.C. § 1957.¹²

21
 22 ⁴ LR IA 10-3(a); SCI, ECF No. 97; Motion to Prevent HOA Eldorado Third Community
 23 Association's Default Foreclosure Sale of 1829 La Calera Avenue, North Las Vegas,
 24 Nevada, 89084 (Motion), ECF No. 60, pgs. 1-5; Exs. 3-1, 4-1, 4-2, 7-1 books 1-5 and
 property tracing, 11-1, 11-2, and 11-3.

25 ⁵ Motion, ECF No. 60, p. 4 and Exs. 3-1, 4-1, 4-2, 7-1 books 1-5 and property tracing, 11-1,
 11-2, and 11-3.

26 ⁶ SCI, ECF No. 97, p. 16-19; *see* footnotes 4 and 5.

27 ⁷ Lis Pendens, ECF No. 8.

⁸ Lis Pendens, ECF No. 9.

⁹ Lis Pendens, ECF No. 10.

¹⁰ Lis Pendens, ECF No. 11.

¹¹ Lis Pendens, ECF No. 12.

¹² SCI, ECF No. 97.

1 In the Superseding Criminal Indictment, forfeiture is alleged under 18 U.S.C.
 2 § 981(a)(1)(C) with 28 U.S.C. § 2461(c) and 18 U.S.C. § 982(a)(2)(A) for Counts One
 3 through Three and identified 1829 La Calera, four other real properties, a 2021 Tesla, and a
 4 2021 Bentley as forfeitable property, and a criminal forfeiture money judgment of at least
 5 \$11.2 million.¹³ At his arraignment, Dezfooli plead not guilty to all ten Counts,¹⁴ a jury trial
 6 is currently set for August 26, 2024.¹⁵

7 On June 9, 2021, Clark County deeded the property to the treasury for unpaid
 8 taxes.¹⁶ The Clark County Treasurer informed the United States that it will not proceed with
 9 selling the property until the United States' interests are resolved. As of April 2, 2024,
 10 Dezfooli owes \$26,272.54, in past due property taxes.¹⁷

11 On June 8, 2022, the HOA recorded a notice of default and election to sell under
 12 notice of delinquent assessment lien.¹⁸ On August 14, 2023, the United States filed a motion
 13 to prevent the HOA from foreclosing.¹⁹ On October 31, 2023, the Court entered a minute
 14 order granting the motion to prevent the foreclosure.²⁰

15 II. ARGUMENT

16 This Court has authority to issue the Interlocutory Order of Sale. "At any time
 17 before entry of a final forfeiture order, the court, in accordance with Supplemental Rule
 18 G(7) of the Federal Rules of Civil Procedure, may order the interlocutory sale of property
 19 alleged to be forfeitable."²¹

20 On motion by a party or a person having custody of the property, the court may order all
 21 or part of the property sold if: (A) the property is perishable or at risk of deterioration,
 22 decay, or injury by being detained in custody pending the action; (B) the expense of
 23 keeping the property is excessive or is disproportionate to its fair market value; (C) the

24 ¹³ *Id.*, p. 16-19.

25 ¹⁴ Initial Appearance/Arraignment & Plea, ECF No. 104.

26 ¹⁵ Order to Continue, ECF No. 131.

27 ¹⁶ Motion, ECF No. 60, Ex. A.

28 ¹⁷ Ex. C, Property Account Inquiry, Clark County Treasurer, attached hereto and
 incorporated as if fully set forth herein.

¹⁸ Motion, ECF No. 60, Exs. A and B.

¹⁹ Motion, ECF No. 60.

²⁰ Minute Order, ECF No. 76.

²¹ Fed. R. Crim. P. 32.2(b)(7).

1 property is subject to a mortgage or to taxes on which the owner is in default; or (D) the
 2 court finds other good cause.²²

3 Only one of the grounds for interlocutory sale is required since Supplemental Rule G(7)(b)
 4 is disjunctive.²³

5 Two reasons for the interlocutory sale apply in this case regarding the property: (1)
 6 the property is subject to HOA fees, taxes, assessments, special assessment, late fees,
 7 interest, penalties, and their continual accrual against the real property's value and (2) the
 8 court finds other good cause, (a) stopping the accruing of all the HOA fees, taxes,
 9 assessments, late fees, interest, penalties, and the continual accrual of the fees against the
 10 real property's value and (b) avoiding accidents and liability accruing against the real
 11 property.²⁴ In *479 Tamarind Drive*,²⁵ the court granted the interlocutory sale because the
 12 property had “[m]ore than \$40,437.55 in taxes... currently due... raising the risk that the
 13 County may move to impose a lien and thereby diminish the property's value to the
 14 Government should this forfeiture action succeed.”²⁶ The La Calera property's value is
 15 decreasing rapidly. The County has already deeded the property for past due taxes and the
 16 HOA moved to foreclose due to unpaid fees.

17 The accruing HOA fees, taxes, assessments, special assessment, late fees, interest,
 18 and penalties are decreasing the property's equity. In *United States v. Fisch*,²⁷ the
 19 Interlocutory Sale was granted due to the accumulation of past due taxes.²⁸ In *Fisch*, the
 20 property was substitute property and was divisible with the defendant's wife.²⁹ Here the

21 ²² Supp. R. G(7)(b) (paragraphs omitted).

22 ²³ See *Shelter Cove Marina, Ltd. v. M/Y ISABELLA*, No. 3:17-cv-01578-GPC-BLM, 2017 WL
 23 5906673, 2 (S.D. Cal. Nov. 30, 2017) (explaining that another Supplemental Rule for
 24 interlocutory sale with similar language is disjunctive); *Cal. Yacht Marina-Chula Vista, LLC v. S/V OPILY*, No. 14-cv-1215-BAS-BGS, 2015 WL 1197540, 2 (S.D. Cal. Mar. 16, 2015)
 (explaining the same).

25 ²⁴ Supplemental Rule G(7)(b); Fed. R. Crim. P. 32.2(b)(7); See *United States v. One Parcel of Real Prop. Described as Lot 41, Berryhill Farm Estates*, 128 F.3d 1386, 1389–90 (10th Cir. 1997).

26 ²⁵ *United States v. All Right, Title & Interest in Prop., Appurtenances, & Improvements Known as 479 Tamarind Drive, Hallendale, Fla.*, 98 CIV. 2279 DLC, 2012 WL 3886698, 2 (S.D.N.Y. Sept. 7, 2012).

27 ²⁶ *Id.* at 2.

28 ²⁷ *United States v. Fisch*, No. H-11-722, 2016 WL 4702588 (S.D. Tex. Sep. 8, 2016).

29 ²⁸ *Id.* at 2.

29 ²⁹ *Id.*

1 property was purchased with illegal proceeds and the whole amount is subject to forfeiture
 2 after the tax lien and fees are paid.

3 If an accident occurred on the property, that would rapidly decrease the property's
 4 equity. The government seeks to preserve as much of the equity as possible for the forfeiture
 5 proceedings.³⁰ The sale proceeds of the real property will be the "substitute res subject to
 6 forfeiture in place of the property that was sold[, and] the United States must maintain them
 7 in an interest-bearing account."³¹

8 "A sale must be made by a United States agency that has authority to sell the
 9 property, by the agency's contractor, or by any person the court designates."³² The
 10 government recommends this Court authorize Doug Sawyer to sell the property under "28
 11 U.S.C. §§ 2001, 2002, and 2004."³³

12 III. JUDICIAL SALES PROCEDURE

13 If a court orders an interlocutory sale of property over the objection of any interested
 14 party, the sale must comply with the provisions of 28 U.S.C. §§ 2001 and 2002. These
 15 statutes provide procedural safeguards to ensure that court-ordered sales are made on terms
 16 that best preserve the parties' interests. Section 2001(a) authorizes public sales of property
 17 and sales by court-appointed receivers. Section 2001(b) permits private sales of property for
 18 cash or other consideration after a hearing of which notice to all interested parties shall be
 19 given by publication, or as otherwise directed by the court, and after the court finds that the
 20 best interests of the estate will be conserved thereby.

21 By this Motion, the United States requests authorization to proceed with a private
 22 sale of the above-listed property. Based upon the reasons set forth herein, the United States
 23 believes that a prompt sale of the property by the United States, followed promptly by
 24 releasing the proceeds to the United States affords the best protection to all concerned. The

25³⁰ *United States v. Haley*, No. 11-CR-0540-WDQ, 2011 WL 6202787, 1 (D. Md. Dec. 8,
 26 2011) (granting the interlocutory sale to avoid liability for accidents and to "avoid falling in
 27 arrears on the payment of applicable property taxes.").

28³¹ Supplemental Rule G(7)(b)(iv) (brackets added); *United States v. King*, No. 10 CR. 122
 (JGK), 2010 WL 4739791, 4 (S.D.N.Y. Nov. 12, 2010).

³² Supp. R. G(7)(b)(ii).

³³ Supp. R. G(7)(b)(iii).

1 United States believes that a private sale versus a public sale will allow the United States the
2 discretion to sell the property in the most commercially feasible manner and maintain the
3 most value for Dezfooli.

4 As required by 28 U.S.C. § 2001(b), notice of the Government's Motion must be
5 given by publication or otherwise as this Court directs. The sale of the property through the
6 multiple listing service and other major internet websites for real property meets the
7 requirements of 18 U.S.C. §§ 2001, 2002, and 2004.

8 Under 28 U.S.C. § 2001(b), three disinterested persons must appraise the properties.
9 To meet that requirement, the United States has obtained the following neutral appraisal
10 estimates as of April 2, 2024:

- 11 1. Zillow.com for \$550,700;
- 12 2. Realtor.com for \$525,912; and
- 13 3. Redfin.com for \$568,395.

14 **IV. CONCLUSION**

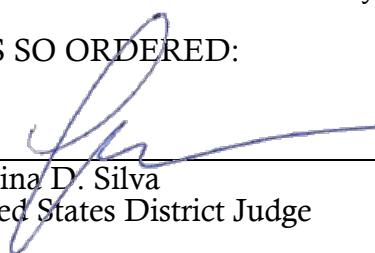
15 Based on the foregoing reasons, this Court should order the interlocutory sale of
16 1829 La Calera Avenue, North Las Vegas, Nevada 89084, and to authorize the United
17 States Treasury to direct its contractor to designate a real estate broker or agent to sell it
18 through one of the approved sale methods.

19 Dated: April 2, 2024.

20 Respectfully submitted,
21 JASON M. FRIERSON
22 United States Attorney

23 /s/ Daniel D. Hollingsworth
24 DANIEL D. HOLLINGSWORTH
25 Assistant United States Attorney

26 IT IS SO ORDERED:
27

28 
Cristina D. Silva
United States District Judge

Dated: September 10, 2024

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DISTRICT OF NEVADA**

10 UNITED STATES OF AMERICA,
11 Plaintiff
12 v.
13 MEELAD DEZFOOLI,
14 Defendant

Case No. 2:22-cr-00142-CDS-DJA

Index of Exhibits

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Exhibit C – Property Account Inquiry, Clark County Treasurer



Treasurer

J. Ken Diaz
Clark County Treasurer

[Print](#)

Property Account Inquiry - Summary Screen

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Parcel ID	124 21 314 055	Tax Year	2024	District	250	Rate	3 3544
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Situs Address	1829 LA CALERA AVE NORTH LAS VEGAS
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Legal Description	ASSESSOR DESCRIPTION ELDORADO R1 60 #13 TM #21 PLAT BOOK 123 PAGE 42 LOT 55 GEOFID PT N2 SW4 SEC 21 19 61
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Status	Property Characteristics		Property Values		Property Documents	
Active	Tax Cap Increase Pct	8 0	Land	42700	2020122200251	12/22/2020
Taxable	Tax Cap Limit Amount	3993 75	Improvements	142131	2008091103182	9/11/2008
Delinquent	Tax Cap Reduction	2206 22	Total Assessed Value	184831	2002030801983	3/8/2002
	Land Use	1 10 Single Family Residential	Net Assessed Value	184831		
	Cap Type	OTHER	Exemption Value New Construction	0		
	Acreage	0 1400	New Construction Supp Value	0		
	Exemption Amount	0 00				

Role	Name	Address	Since	To
Owner	SANAM LIMITED	C/O TRUSTEE CLARK COUNTY TREASURER 34 SANDWEDGE DR , HENDERSON, NV 89074 UNITED STATES	10/4/2022	Current

Summary

Item	Amount
Taxes as Assessed	\$6,199.97
Less Cap Reduction	\$2,206.22
Net Taxes	\$3,993.75

PAST AND CURRENT CHARGES DUE TODAY

Tax Year	Charge Category	Amount Due Today
2024	Property Tax Principal	\$3,993.75
2024	Las Vegas Artesian Basin	\$3.03
2024	Property Tax Penalty	\$599.73
2024	MAILING FEE	\$2.00
2023	Property Tax Principal	\$3,697.92
2023	Las Vegas Artesian Basin	\$3.08
2023	Property Tax Penalty	\$555.34
2023	Property Tax Interest	\$539.82
2023	Advertising Fee	\$7.00
2023	MAILING FEE	\$2.00
2022	Property Tax Principal	\$3,424.00

2022	Las Vegas Artesian Basin	\$3 06
2022	Property Tax Penalty	\$514.26
2022	Property Tax Interest	\$842.57
2022	Advertising Fee	\$7.00
2022	MAILING FEE	\$2 00
2021	Property Tax Principal	\$3,179.20
2021	Las Vegas Artesian Basin	\$2 42
2021	Property Tax Penalty	\$477.44
2021	Property Tax Interest	\$1,100.38
2021	Advertising Fee	\$7.00
2021	MAILING FEE	\$14 00
2020	Property Tax Principal	\$3,086.60
2020	Las Vegas Artesian Basin	\$1 76
2020	Property Tax Penalty	\$463.40
2020	Property Tax Interest	\$1,376.94
2020	Advertising Fee	\$7.00
2020	MAILING FEE	\$2 00
2019	Property Tax Principal	\$1,472.62
2019	Property Tax Penalty	\$103.09
2019	Property Tax Interest	\$773.13
2019	Advertising Fee	\$7 00
2019	MAILING FEE	\$2.00
CURRENT AMOUNTS DUE as of 4/2/2024		\$26,272.54

NEXT INSTALLMENT AMOUNTS

Tax Year	Charge Category	Installment Amount Due
THERE IS NO NEXT INSTALLMENT AMOUNT DUE as of 4/2/2024		

TOTAL AMOUNTS DUE FOR ENTIRE TAX YEAR

Tax Year	Charge Category	Remaining Balance Due
2024	Property Tax Principal	\$3,993.75
2024	Las Vegas Artesian Basin	\$3.03
2024	Property Tax Penalty	\$599.73
2024	MAILING FEE	\$2.00
2023	Property Tax Principal	\$3,697.92
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2022	Property Tax Interest	\$842.57
2022	Advertising Fee	\$7 00
2022	MAILING FEE	\$2.00
2021	Property Tax Principal	\$3,179.20
2021	Las Vegas Artesian Basin	\$2.42
2021	Property Tax Penalty	\$477.44
2021	Property Tax Interest	\$1,100.38
2021	Advertising Fee	\$7 00
2021	MAILING FEE	\$14.00
2020	Property Tax Principal	\$3,086.60
2020	Las Vegas Artesian Basin	\$1.76
2020	Property Tax Penalty	\$463.40
2020	Property Tax Interest	\$1,376.94
2020	Advertising Fee	\$7 00

2020	MAILING FEE	\$2 00
2019	Property Tax Principal	\$1,472.62
2019	Property Tax Penalty	\$103.09
2019	Property Tax Interest	\$773.13
2019	Advertising Fee	\$7 00
2019	MAILING FEE	\$2.00
TAX YEAR TOTAL AMOUNTS DUE as of 4/2/2024		\$26,272.54

PAYMENT HISTORY

Last Payment Amount	\$736.31
Last Payment Date	10/5/2018
Fiscal Tax Year Payments	\$0.00
Prior Calendar Year Payments	\$0.00
Current Calendar Year Payments	\$0.00

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